

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

**2003**

Open to Public Inspection

**A** For the 2003 calendar year, or tax year beginning **JUL 1, 2003** and ending **JUN 30, 2004**

**B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return  
☐ Amended return  
☐ Application pending

Please use IRS label or print or type See Specific Instructions

**C** Name of organization

**CHILDREN'S WISH FOUNDATION INTERNATIONAL**

Number and street (or P.O. box if mail is not delivered to street address)

**8615 ROSWELL ROAD**

City or town, state or country, and ZIP + 4

**ATLANTA, GA 30350**

**D** Employer identification number

**58-1642982**

**E** Telephone number

**(770) 393-9474**

**F** Accounting method

☐ Cash ☒ Accrual

☐ Other (specify) **▶**

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**H and I are not applicable to section 527 organizations.**

**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No

**H(b)** If "Yes," enter number of affiliates **▶**

**H(c)** Are all affiliates included? **N/A** ☐ Yes ☐ No (If "No," attach a list.)

**H(d)** Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

**I** Group Exemption Number **▶**

**G** Website: **WWW.CHILDRENSWISH.ORG**

**J** Organization type (check only one) ☒ 501(c)(3) (insert no.) ☐ 4947(a)(1) or ☐ 527

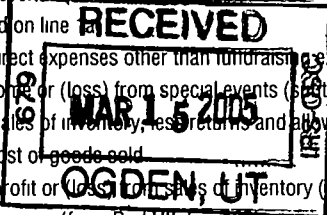
**K** Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

**M** Check ☐ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 **▶ 15,230,462.**

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1	Contributions, gifts, grants, and similar amounts received:			
	a	Direct public support	1a	14,789,798.	
	b	Indirect public support	1b		
	c	Government contributions (grants)	1c		
	d	Total (add lines 1a through 1c) (cash \$ 10,687,782. noncash \$ 4,102,016.)	1d	14,789,798.	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)		2	
	3	Membership dues and assessments		3	
	4	Interest on savings and temporary cash investments		4	13,213.
	5	Dividends and interest from securities		5	
	6a	Gross rents	6a		
	b	Less: rental expenses	6b		
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c		
7	Other investment income (describe <b>▶</b> )		7		
	8a	Gross amount from sales of assets other than inventory	(A) Securities	311,662.	8a
	b	Less: cost or other basis and sales expenses	280,213.	8b	
	c	Gain or (loss) (attach schedule)	31,449.	8c	
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	STMT 2	8d	31,449.
	9	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>			
	a	Gross revenue (not including \$ of contributions reported on line 1a)	9a		
	b	Less: direct expenses other than fundraising expenses	9b		
	c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		
	10a	Gross sales of inventory, less returns and allowances	10a		
	b	Less: cost of goods sold	10b		
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			
11	Other revenue (from Part VII, line 103)		11	115,789.	
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)		12	14,950,249.	
Expenses	13	Program services (from line 44, column (B))		13	5,988,309.
	14	Management and general (from line 44, column (C))		14	597,093.
	15	Fundraising (from line 44, column (D))		15	8,324,077.
	16	Payments to affiliates (attach schedule)		16	
	17	Total expenses (add lines 16 and 44, column (A))		17	14,909,479.
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)		18	40,770.
	19	Net assets or fund balances at beginning of year (from line 73, column (A))		19	1,443,329.
	20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 3		20	198,393.
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)		21	1,682,492.



SCANNED MAR 24 2005

**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Page 2

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule)				
cash \$ noncash \$	22			
23 Specific assistance to individuals (attach schedule)	23 3,002,746.	3,002,746.	STATEMENT 9	
24 Benefits paid to or for members (attach schedule)	24			
25 Compensation of officers, directors, etc.	25 304,482.	243,586.	53,284.	7,612.
26 Other salaries and wages	26 467,959.	382,091.	85,755.	113.
27 Pension plan contributions	27 89,527.	72,517.	16,115.	895.
28 Other employee benefits	28 61,690.	49,969.	11,104.	617.
29 Payroll taxes	29 50,113.	40,592.	9,020.	501.
30 Professional fundraising fees	30 2,302,971.	443,292.		1,859,679.
31 Accounting fees	31 105,815.		105,815.	
32 Legal fees	32 67,214.		67,214.	
33 Supplies	33 7,516.	6,088.	1,353.	75.
34 Telephone	34 20,189.	16,353.	3,634.	202.
35 Postage and shipping	35 709,998.	186,237.	19,632.	504,129.
36 Occupancy	36 74,034.	59,968.	13,326.	740.
37 Equipment rental and maintenance	37			
38 Printing and publications	38 731,686.	160,894.	1,917.	568,875.
39 Travel	39 9,614.	7,787.	1,730.	97.
40 Conferences, conventions, and meetings	40 2,431.	1,969.	438.	24.
41 Interest	41 4,001.	3,241.	720.	40.
42 Depreciation, depletion, etc. (attach schedule)	42 67,182.	54,417.	12,093.	672.
43 Other expenses not covered above (itemize):				
a	43a			
b	43b			
c	43c			
d	43d			
e SEE STATEMENT 4	43e 6,830,311.	1,256,562.	193,943.	5,379,806.
44 Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	44 14,909,479.	5,988,309.	597,093.	8,324,077.

Joint Costs. Check ☒ if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?

▶ ☒ Yes ☐ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ 7,441,600. ; (ii) the amount allocated to Program services \$ 1,541,375. ;

(iii) the amount allocated to Management and general \$ ; and (iv) the amount allocated to Fundraising \$ 5,900,225. .

**Part III Statement of Program Service Accomplishments**

What is the organization's primary exempt purpose? ▶ SEE STATEMENT 5

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

**Program Service Expenses**

(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)

a SEE STATEMENT 6				
	(Grants and allocations \$ )			2,577,372.
b SEE STATEMENT 7				
	(Grants and allocations \$ )			3,325,535.
c SEE STATEMENT 8				
	(Grants and allocations \$ )			85,402.
d				
	(Grants and allocations \$ )			
e Other program services (attach schedule)		(Grants and allocations \$ )		
f Total of Program Service Expenses (should equal line 44, column (B), Program services)				5,988,309.

**Part IV Balance Sheets**

**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
<b>Assets</b>	45 Cash - non-interest-bearing	411,091.	45	503,989.
	46 Savings and temporary cash investments	350,959.	46	308,399.
	47 a Accounts receivable	47a 108,784.		
	b Less: allowance for doubtful accounts	47b	47c	108,784.
	48 a Pledges receivable	48a 2,357,464.		
	b Less: allowance for doubtful accounts	48b 1,891,818.	48c	465,646.
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees		50	
	51 a Other notes and loans receivable	51a		
	b Less: allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use	49,336.	52	57,731.
	53 Prepaid expenses and deferred charges	159,940.	53	157,662.
	54 Investments - securities <b>STMT 10 STMT 11</b> <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	530,038.	54	460,190.
	55 a Investments - land, buildings, and equipment: basis	55a		
	b Less: accumulated depreciation	55b	55c	
56 Investments - other	12,361.	56	0.	
57 a Land, buildings, and equipment: basis	57a 1,874,223.			
b Less: accumulated depreciation <b>STMT 12</b>	57b 990,651.	57c	883,572.	
58 Other assets (describe <b>SEE STATEMENT 13</b> )	19,506.	58	315,763.	
59 <b>Total assets</b> (add lines 45 through 58) (must equal line 74)	3,221,605.	59	3,261,736.	
<b>Liabilities</b>	60 Accounts payable and accrued expenses	873,764.	60	954,665.
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable <b>STMT 14</b>	654,512.	64b	624,579.
	65 Other liabilities (describe <b>LINE OF CREDIT</b> )	250,000.	65	0.
66 <b>Total liabilities</b> (add lines 60 through 65)	1,778,276.	66	1,579,244.	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	835,764.	67	1,175,114.
	68 Temporarily restricted	607,565.	68	507,378.
	69 Permanently restricted		69	
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 <b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	1,443,329.	73	1,682,492.
74 <b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)	3,221,605.	74	3,261,736.	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.



**Part VI Other Information**

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	X
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77	X
78 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b If "Yes," has it filed a tax return on Form 990-T for this year? N/A	78b	
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80 a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X
b If "Yes," enter the name of the organization and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81 a Enter direct or indirect political expenditures. See line 81 instructions 81a 0.	81b	X
b Did the organization file Form 1120-POL for this year?	81b	X
82 a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) 82b		
83 a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84 a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A	84b	
85 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members? N/A	85a	
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? N/A	85b	
If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
c Dues, assessments, and similar amounts from members 85c N/A		
d Section 162(e) lobbying and political expenditures 85d N/A		
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e N/A		
f Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f N/A		
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? N/A	85g	
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? N/A	85h	
86 501(c)(7) organizations Enter: a Initiation fees and capital contributions included on line 12 86a N/A		
b Gross receipts, included on line 12, for public use of club facilities 86b N/A		
87 501(c)(12) organizations. Enter: a Gross income from members or shareholders 87a N/A		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b N/A		
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89 a 501(c)(3) organizations Enter: Amount of tax imposed on the organization during the year under: section 4911 0.; section 4912 0.; section 4955 0.		
b 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0.		
d Enter: Amount of tax on line 89c, above, reimbursed by the organization 0.		
90 a List the states with which a copy of this return is filed SEE ATTACHED	90b	14
b Number of employees employed in the pay period that includes March 12, 2003		
91 The books are in care of THE ORGANIZATION Telephone no. (770) 393-9474		

Located at P.O. BOX 28785 ATLANTA, GA

ZIP + 4 30358

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here  
and enter the amount of tax-exempt interest received or accrued during the tax year

92

N/A

**Part VII Analysis of Income-Producing Activities** (See page 33 of the instructions.)

**Note:** Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
<b>93</b> Program service revenue:					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
<b>94</b> Membership dues and assessments					
<b>95</b> Interest on savings and temporary cash investments			14	13,213.	
<b>96</b> Dividends and interest from securities					
<b>97</b> Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
<b>98</b> Net rental income or (loss) from personal property					
<b>99</b> Other investment income					
<b>100</b> Gain or (loss) from sales of assets other than inventory			18	31,449.	
<b>101</b> Net income or (loss) from special events					
<b>102</b> Gross profit or (loss) from sales of inventory					
<b>103</b> Other revenue:					
a <b>ROYALTIES</b>			15	106,025.	
b <b>OTHER INCOME</b>					2,404.
c <b>TRANSLATION GAIN</b>					7,360.
d					
e					
<b>104</b> Subtotal (add columns (B), (D), and (E))		0.		150,687.	9,764.
<b>105</b> Total (add line 104, columns (B), (D), and (E))					160,451.

**Note:** Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See page 34 of the instructions.)

**Line No.** Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).

**103B MISCELLANEOUS RECEIPTS RELATING TO ORGANIZATIONS CHARITABLE PURPOSE.**

**103C GAIN RELATED TO TRANSLATION OF AMOUNTS HELD IN UK BANK ACCOUNT.**

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 34 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
N/A	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See page 34 of the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

**Note:** If "Yes" to (a), file Form 8870 and Form 4720 (see instructions).

I, under penalties of perjury, declare that I have examined the return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Information of which preparer has any knowledge.

3/4/05

LINDA

DOZORETZ

Type or print name and title.

Date

Check if  
self-

Preparer's SSN or PTIN

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

**Supplementary Information-(See separate instructions.)**

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No 1545-0047

**2003**

Name of the organization

**CHILDREN'S WISH FOUNDATION INTERNATIONAL**

Employer identification number

**58 1642982**

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
<u>JACQUELINE NILES</u>				
<u>8615 ROSWELL RD, ATLANTA, GA 30350</u>	<u>FULL TIME</u>	<u>56,657.</u>	<u>12,000.</u>	
<u>CHRISTY ANDREWS</u>				
<u>3619 LONDON ROAD, ATLANTA, GA</u>	<u>FULL TIME</u>	<u>69,777.</u>	<u>15,409.</u>	
Total number of other employees paid over \$50,000 ▶	<u>0</u>			

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
<u>REESE BROTHERS</u>		
<u>925 PENN AVE. 6TH FLOOR PITTSBURGH, PA</u>	<u>TELEMARKETING</u>	<u>913,568.</u>
<u>HERITAGE PUBLISHING</u>		
<u>2402 WILDWOOD AVE., STE 500 SHERWOOD, AR</u>	<u>TELEMARKETING</u>	<u>979,154.</u>
<u>VEHICULAR DONATION PROCESSING CENTER</u>		
<u>701 SCOTT COURT NOVATO, CA 94945</u>	<u>VEHICLE PROCESSING</u>	<u>199,304.</u>
<u>CREATIVE DIRECT RESPONSE</u>		
<u>1670 VILLAGE GREEN, CROFTON, MD</u>	<u>DIRECT MAIL SERVICES</u>	<u>190,945.</u>
<u>SOUTHWEST PUBLISHING</u>		
<u>2600 NW TOPEKA BLVD, TOPEKA, KS</u>	<u>DIRECT MAIL SERVICES</u>	<u>334,757.</u>
Total number of others receiving over \$50,000 for professional services ▶	<u>8</u>	

<b>Part III Statements About Activities</b> (See page 2 of the instructions.)		<b>Yes</b>	<b>No</b>
<b>1</b> During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	<b>1</b>		<b>X</b>
<b>2</b> During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)			
a Sale, exchange, or leasing of property?	<b>2a</b>		<b>X</b>
b Lending of money or other extension of credit?	<b>2b</b>		<b>X</b>
c Furnishing of goods, services, or facilities?	<b>2c</b>		<b>X</b>
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? <b>SEE PART V, FORM 990</b> (See Statement 1)	<b>2d</b>	<b>X</b>	
e Transfer of any part of its income or assets?	<b>2e</b>		<b>X</b>
3 a Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)	<b>3a</b>		<b>X</b>
b Do you have a section 403(b) annuity plan for your employees?	<b>3b</b>		<b>X</b>
4 Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	<b>4</b>		<b>X</b>

**Part IV Reason for Non-Private Foundation Status** (See pages 3 through 6 of the instructions.)The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5** ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6** ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7** ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8** ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9** ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ► \_\_\_\_\_
- 10** ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a** ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b** ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12** ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13** ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14** ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 6 of the instructions.)



**Part IV-A****Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
<b>15</b> Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	14,662,236.	14,397,907.	18,545,284.	16,914,077.	64,519,504.
<b>16</b> Membership fees received					
<b>17</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
<b>18</b> Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	23,169.	12,083.	16,900.	13,719.	65,871.
<b>19</b> Net income from unrelated business activities not included in line 18					
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
<b>21</b> The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	149,925.	151,115.	SEE STATEMENT 16 142,583.	55,457.	499,080.
<b>23</b> Total of lines 15 through 22	14,835,330.	14,561,105.	18,704,767.	16,983,253.	65,084,455.
<b>24</b> Line 23 minus line 17	14,835,330.	14,561,105.	18,704,767.	16,983,253.	65,084,455.
<b>25</b> Enter 1% of line 23	148,353.	145,611.	187,048.	169,833.	
<b>26</b> Organizations described on lines 10 or 11: <b>a</b> Enter 2% of amount in column (e), line 24					<b>26a</b> 1,301,689.
<b>b</b> Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1999 through 2002 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					<b>26b</b> 0.
<b>c</b> Total support for section 509(a)(1) test: Enter line 24, column (e)					<b>26c</b> 65,084,455.
<b>d</b> Add: Amounts from column (e) for lines: 18 <u>65,871.</u> 19 _____ 22 <u>499,080.</u> 26b _____					<b>26d</b> 564,951.
<b>e</b> Public support (line 26c minus line 26d total)					<b>26e</b> 64,519,504.
<b>f</b> Public support percentage (line 26e (numerator) divided by line 26c (denominator))					<b>26f</b> 99.1320%
<b>27</b> Organizations described on line 12: <b>a</b> For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: <b>N/A</b>	(2002)	(2001)	(2000)	(1999)	
<b>b</b> For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: <b>N/A</b>	(2002)	(2001)	(2000)	(1999)	
<b>c</b> Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					<b>27c</b> N/A
<b>d</b> Add: Line 27a total _____ and line 27b total _____					<b>27d</b> N/A
<b>e</b> Public support (line 27c total minus line 27d total)					<b>27e</b> N/A
<b>f</b> Total support for section 509(a)(2) test: Enter amount on line 23, column (e)			<b>27f</b> N/A		
<b>g</b> Public support percentage (line 27e (numerator) divided by line 27f (denominator))					<b>27g</b> N/A %
<b>h</b> Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					<b>27h</b> N/A %
<b>28</b> Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1999 through 2002, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

**Part V Private School Questionnaire** (See page 7 of the instructions.)

N/A

**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities? If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34 a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation		

Schedule A (Form 990 or 990-EZ) 2003

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions.)**N/A**(To be completed **ONLY** by an eligible organization that filed Form 5768)Check **a** ☐ if the organization belongs to an affiliated group.Check **b** ☐ if you checked "a" and "limited control" provisions apply.**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred.)

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
<b>36</b> Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>	<b>N/A</b>
<b>37</b> Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>	
<b>38</b> Total lobbying expenditures (add lines 36 and 37)	<b>38</b>	
<b>39</b> Other exempt purpose expenditures	<b>39</b>	
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>	
<b>41</b> Lobbying nontaxable amount. Enter the amount from the following table -		
<b>If the amount on line 40 is -</b>	<b>The lobbying nontaxable amount is -</b>	
Not over \$500,000	20% of the amount on line 40	
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	
Over \$17,000,000	\$1,000,000	
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>	
<b>43</b> Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	<b>43</b>	
<b>44</b> Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	<b>44</b>	

**Caution:** If there is an amount on either line 43 or line 44, you must file Form 4720**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period					<b>N/A</b>
	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total	
<b>45</b> Lobbying nontaxable amount						0.
<b>46</b> Lobbying ceiling amount (150% of line 45(e))						0.
<b>47</b> Total lobbying expenditures						0.
<b>48</b> Grassroots nontaxable amount						0.
<b>49</b> Grassroots ceiling amount (150% of line 48(e))						0.
<b>50</b> Grassroots lobbying expenditures						0.

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions.)

**N/A**

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

- a** Volunteers
- b** Paid staff or management (Include compensation in expenses reported on lines **c** through **h**.)
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (Add lines **c** through **h**.)

Yes	No	Amount
		0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

N/A

	Yes	No
51a(i)		X
a(ii)		X
b(i)		X
b(ii)		X
b(iii)		X
b(iv)		X
b(v)		X
b(vi)		X
c		X

[illegible]

**b If "Yes," complete the following schedule:**

N/A

[illegible]

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
1	LAND	VARIABLE				165,000.			165,000.			0.
2	BUILDING	VARIABLE		.000	16	1177347.			1177347.	418,040.		51,205.
3	FURNITURE	VARIABLE		.000	16	355,774.			355,774.	345,250.		4,848.
4	EQUIPMENT	VARIABLE		.000	16	176,102.			176,102.	160,180.		11,128.
* TOTAL 990 PAGE 2												
	DEPR					1874223.		0.	1874223.	923,470.	0.	67,181.

## FOOTNOTES

STATEMENT 1

ONE OF THE FOUNDATION'S BOARD MEMBERS IS THE OWNER OF A COMPANY THAT PERFORMS INFORMATION TECHNOLOGY WORK FOR THE FOUNDATION. DURING THE FISCAL YEAR ENDED JUNE 30, 2004, THE FOUNDATION PAID \$48,509 IN FEES TO THE BOARD MEMBER'S COMPANY. THE FOUNDATION REIMBURSES OUT-OF-POCKET EXPENSES OF THE OFFICERS AND DIRECTORS WHEN THEY ARE ACTING ON BEHALF AND FULFILLING THEIR RESPONSIBILITIES TO THE FOUNDATION.

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FORM 990	GAIN (LOSS) FROM PUBLICLY TRADED SECURITIES	STATEMENT	2
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DESCRIPTION	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)
SALOMON SMITH BARNEY	311,662.	280,213.	0.	31,449.
TO FORM 990, PART I, LINE 8	311,662.	280,213.	0.	31,449.

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FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	3
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DESCRIPTION

## AMOUNT

UNREALIZED GAIN ON INVESTMENTS

28,761.

PRIOR PERIOD AUDIT ADJUSTMENTS

169,632.

TOTAL TO FORM 990, PART I, LINE 20

198,393.



FORM 990

OTHER EXPENSES

STATEMENT 4

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
AMORTIZATION	2,199.	1,781.	396.	22.
PROFESSIONAL SERVICES	4,193.		4,193.	
CAGING	94,713.		94,713.	
OFFICE EXPENSE	23,506.	19,040.	4,231.	235.
REGISTRATION FEES	13,714.		13,714.	
VEHICLE DONATION	2,207,467.			2,207,467.
PROGRAM SVCS AND DEVELOPMENT	136,756.	122,303.	13,692.	761.
PRINT AND WEB COMMUNICATIONS	132,343.	107,198.	23,822.	1,323.
INSURANCE	43,284.	35,060.	7,791.	433.
REPAIRS AND MAINTENANCE	21,657.	17,542.	3,898.	217.
AUTOMOTIVE	33,356.	27,018.	6,004.	334.
COMPUTER AND DATA PROCESSING	122,396.	53,510.	8,315.	60,571.
DUES AND FEES	1,337.	1,083.	241.	13.
BANK CHARGES AND FEES	56,272.	39,809.	8,448.	8,015.
PENALTIES	4,000.		4,000.	
TELEMARKETING ACTIVITY COSTS	3,789,629.	800,303.		2,989,326.
MAILING SERVICES	31,973.	6,752.		25,221.
LIST RENTAL	100,877.	21,303.		79,574.
MISCELLANEOUS	8,228.	1,907.	51.	6,270.
BAD DEBTS	2,411.	1,953.	434.	24.
TOTAL TO FM 990, LN 43	6,830,311.	1,256,562.	193,943.	5,379,806.

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FORM 990	STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE	STATEMENT	5
	PART III		

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EXPLANATION

CHILDREN'S WISH FOUNDATION INTERNATIONAL FULFILLS WISHES FOR SERIOUSLY AND TERMINALLY ILL CHILDREN AROUND THE WORLD. SINCE CWFI'S INCEPTION IN 1985, THE FOUNDATION HAS CREATED THOUSANDS OF ONCE IN A LIFETIME OPPORTUNITIES FOR THESE CHILDREN, PROVIDING THEM AND THEIR FAMILIES WITH MEMORIES TO CHERISH FOREVER. IN ADDITION, CWFI TOUCHES THE LIVES OF OVER 100,000 CHILDREN EACH YEAR THROUGH CWFI'S HOSPITAL ENRICHMENT PROGRAMS. THESE PROGRAMS PLACE EDUCATIONAL AND ENTERTAINMENT MATERIALS IN CHILDREN'S HOSPITALS AND OTHER FACILITIES INCLUDING COMPUTERS, VCR'S, LIBRARIES OF SOFTWARE AND VIDEOTAPES, BOOKS AND GAMES, KEEPING THE CHILDREN ACTIVE, ALERT, AND DIVERTED FROM THE REALITY OF THEIR HOSPITALIZATION.

FORM 990

STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

STATEMENT

6

## DESCRIPTION OF PROGRAM SERVICE ONE

CHILDREN'S WISHES - ALL EXPENSES INCURRED TO FULFILL THE WISHES OF SERIOUSLY ILL CHILDREN AND THEIR FAMILIES. THIS IS A ONCE IN A LIFETIME EXPERIENCE FOR A CHILD FACING THE MOST DEVASTATING CIRCUMSTANCES, THEREFORE CARE IS TAKEN TO ENSURE THAT THE QUALITY OF EACH WISH FAR EXCEEDS THE EXPECTATIONS OF THE CHILD.

GRANTS

EXPENSES

TO FORM 990, PART III, LINE A

2,577,372.

FORM 990	STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS	STATEMENT	7
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DESCRIPTION OF PROGRAM SERVICE TWO

FAMILY SERVICES - ALL EXPENSES INCURRED TO ASSIST FAMILIES AND PROGRAMS IN ORDER TO PROMOTE A MORE POSITIVE ENVIRONMENT FOR SERIOUSLY ILL CHILDREN WHILE THEY ARE RECEIVING TREATMENT. THE HOSPITAL ENRICHMENT PROGRAM PROVIDES EDUCATIONAL AND ENTERTAINMENT MATERIALS TO HOSPITALS AND HEALTHCARE FACILITIES AROUND THE WORLD. THE CELEBRATION OF LIFE PROGRAMS BRING MAGIC TO CHILDREN THROUGHOUT THE YEAR.

	GRANTS	EXPENSES
TO FORM 990, PART III, LINE B		3,325,535.

FORM 990

STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

STATEMENT

8

## DESCRIPTION OF PROGRAM SERVICE THREE

EDUCATION/PUBLIC AWARENESS - ALL EXPENSES INCURRED TO EDUCATE THE GENERAL PUBLIC ABOUT THE NEEDS AND WISHES OF SERIOUSLY ILL CHILDREN. ALSO, ALL EXPENSES INCURRED TO INFORM THE PUBLIC TO PARTICIPATE IN THE FOUNDATION'S MISSION. THIS EDUCATES THE PUBLIC ABOUT WAYS THEY CAN SUPPORT THE SERIOUSLY ILL CHILDREN IN THEIR COMMUNITY AS WELL AS HELPING CHILDREN FEEL SUPPORTED, LOVED AND CARED FOR.

GRANTS

EXPENSES

TO FORM 990, PART III, LINE C

85,402.

FORM 990

SPECIFIC ASSISTANCE TO INDIVIDUALS

STATEMENT 9

DESCRIPTIONAMOUNTCLASS OF ACTIVITIES

- |    |   |            |
|----|---|------------|
| 1) | DONATED TOYS, BOOKS, & OTHER CHILDREN'S NOVELTY<br>ITEMS FOR VARIOUS INDIVIDUALS - SEE STATEMENT 7,<br>FAMILY SERVICES.   | 1,684,970. |
| 2) | WISH FULFILLMENT EXPENSES FOR VARIOUS INDIVIDUALS<br>INCLUDES TRAVEL, HOTEL, MEALS, ELECTRONIC ITEMS AND<br>MISCELLANEOUS ITEMS REQUIRED TO FULFILL THE<br>INDIVIDUAL'S WISH - SEE STATEMENT 6, CHILDREN'S<br>WISHES. | 1,317,776. |

TOTAL TO FORM 990, PART II, LINE 23

3,002,746.

FORM 990

NON-GOVERNMENT SECURITIES

STATEMENT 10

SECURITY DESCRIPTION	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	OTHER SECURITIES	TOTAL NON-GOV'T SECURITIES
VARIOUS	294,845.				294,845.
VARIOUS			85,262.		85,262.
VARIOUS				31,020.	31,020.
TO 990, LN 54 COL B	294,845.		85,262.	31,020.	411,127.

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FORM 990	GOVERNMENT SECURITIES	STATEMENT	11
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DESCRIPTION	U.S. GOVERNMENT	STATE AND LOCAL GOV'T	TOTAL GOV'T SECURITIES
VARIOUS	49,063.		49,063.
TOTAL TO FORM 990, LINE 54, COL B	49,063.		49,063.

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**FORM 990      DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT      STATEMENT    12**

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DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
LAND	165,000.	0.	165,000.
BUILDING	1,177,347.	469,245.	708,102.
FURNITURE	355,774.	350,098.	5,676.
EQUIPMENT	176,102.	171,308.	4,794.
TOTAL TO FORM 990, PART IV, LN 57	1,874,223.	990,651.	883,572.

FORM 990

OTHER ASSETS

STATEMENT 13

## DESCRIPTION

## AMOUNT

DEPOSITS	7,498.
INTEREST RECEIVABLE	310.
LOAN COSTS, NET OF AMORTIZATION	8,524.
ADVANCES TO FOREIGN AFFILIATES	299,431.
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	315,763.

FORM 990

MORTGAGES PAYABLE

STATEMENT 14

DESCRIPTION

BALANCE DUE

BANK OF AMERICA

624,579.

TOTAL INCLUDED ON FORM 990, PART IV, LINE 64B, COLUMN B

624,579.

FORM 990                      PART V - LIST OF OFFICERS, DIRECTORS,                      STATEMENT 15  
    TRUSTEES AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
ARTHUR J. STEIN 8615 ROSWELL ROAD ATLANTA, GA 30350	PRESIDENT & CEO 40+	153,172.	59,069.	0.
ED CARMICHEL 1331 JODY LANE ATLANTA, GA 30329	CHAIRMAN AS REQUIRED	0.	0.	0.
ROGER CHRISTIAN 10 UNIVERSAL CITY PLAZA, SUITE 400 UNIVERSAL CITY, CA 91608	DIRECTOR AS REQUIRED	0.	0.	0.
MIKE GABAY 1060 PRINCETON WALK MARIETTA, GA 30068	DIRECTOR AS REQUIRED	0.	0.	0.
PAUL GATTI 1321 NORTH FRANKLIN DUBLIN, GA 31021	DIRECTOR AS REQUIRED	0.	0.	0.
RON HERMAN 5855 JIMMY CARTER BLVD., SUITE 145 NORCROSS, GA 30071	DIRECTOR AS REQUIRED	0.	0.	0.
JOHN EAGLESON 11 EAST DRIVE ATLANTA, GA 30305	DIRECTOR AS REQUIRED	0.	0.	0.
MARC PARHAM 50 PEACHTREE STREET, NW, SUITE 401 ATLANTA, GA 30303	DIRECTOR AS REQUIRED	0.	0.	0.
THERESA SPRALLING 2369 IVEY OAKS PLACE STONE MOUNTAIN, GA 30087	DIRECTOR AS REQUIRED	0.	0.	0.
LINDA DOZORETZ 8615 ROSWELL ROAD ATLANTA, GA 30303	EXECUTIVE DIRECTOR 40+	151,310.	61,432.	0.
ED EVANS 13730 BALMORE CIRCLE HOUSTON, TX 77069	DIRECTOR AS REQUIRED	0.	0.	0.

CHILDREN'S WISH FOUNDATION INTERNATIONAL

58-1642982

NOREEN H. CLEARY  
1189 CHANDLER DRIVE  
WESTMINSTER, MD 21157

DIRECTOR  
AS REQUIRED

0. 0. 0.

TOTALS INCLUDED ON FORM 990, PART V

304,482. 120,501. 0.

SCHEDULE A	OTHER INCOME			STATEMENT 16
DESCRIPTION	2002 AMOUNT	2001 AMOUNT	2000 AMOUNT	1999 AMOUNT
ROYALTIES & OTHER INCOME	149,925.	151,115.	142,583.	55,457.
TOTAL TO SCHEDULE A, LINE 22	149,925.	151,115.	142,583.	55,457.

CHILDREN'S WISH FOUNDATION INTERNATIONAL, INC.

56-1642982

YEAR ENDED JUNE 30, 2004

PAGE 5, PART VI, QUESTION 90, FORM 990

STATES WHICH A COPY OF FORM 990 IS TO BE FILED

Arizona  
Arkansas  
California  
Florida  
Illinois  
Kentucky  
Maine  
Massachusetts  
Minnesota  
New Hampshire  
New Mexico  
North Dakota  
Oklahoma  
Pennsylvania  
South Carolina  
Utah  
Washington  
Wisconsin

Alaska  
Alabama  
Connecticut  
Georgia  
Kansas  
Louisiana  
Maryland  
Michigan  
Mississippi  
New Jersey  
New York  
North Carolina  
Ohio  
Oregon  
Rhode Island  
Tennessee  
Virginia  
West Virginia

**Depreciation and Amortization** 990  
(Including Information on Listed Property)

OMB No 1545-0172

**2003**

Attachment  
Sequence No **67**

► See separate instructions. ► Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

**CHILDREN'S WISH FOUNDATION INTERNATIONAL** **FORM 990 PAGE 2** **58-1642982**

**Part I Election To Expense Certain Tangible Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount. See instructions for a higher limit for certain businesses	1	100,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	400,000.
4 Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0- If married filing separately, see instructions	5	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost

7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2002 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2004. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election (see instructions)	15	
16 Other depreciation (including ACRS) (see instructions)	16	67,181.

**Part III MACRS Depreciation (Do not include listed property ) (See instructions )**

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2003	17	
18 If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here		<input type="checkbox"/>

**Section B - Assets Placed in Service During 2003 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property	/		27 5 yrs	MM	S/L	
	/		27 5 yrs	MM	S/L	
i Nonresidential real property	/		39 yrs	MM	S/L	
	/			MM	S/L	

**Section C - Assets Placed in Service During 2003 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year	/		40 yrs	MM	S/L	

**Part IV Summary (See instructions.)**

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr	22	67,181.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	



**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A - Depreciation and Other Information (Caution: See instructions for limits for passenger automobiles.)****24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
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**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use**25****26** Property used more than 50% in a qualified business use:

		%						
		%						
		%						

**27** Property used 50% or less in a qualified business use:

		%			S/L -		
		%			S/L -		
		%			S/L -		

**28** Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1**28****29** Add amounts in column (i), line 26. Enter here and on line 7, page 1**29****Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles)						
<b>31</b> Total commuting miles driven during the year						
<b>32</b> Total other personal (noncommuting) miles driven						
<b>33</b> Total miles driven during the year Add lines 30 through 32						
<b>34</b> Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?						
<b>36</b> Is another vehicle available for personal use?						

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use?		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
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**42** Amortization of costs that begins during your 2003 tax year:


**43** Amortization of costs that began before your 2003 tax year**43****44** Total. Add amounts in column (f). See instructions for where to report**44**

• If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** and check this box ☒ **X**

**Note: Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.**

• If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

**Part II Additional (not automatic) 3-Month Extension of Time - Must file Original and One Copy.**

Type or print.  File by the extended due date for filing the return. See instructions.	Name of Exempt Organization	Employer identification number
	CHILDREN'S WISH FOUNDATION INTERNATIONAL	58-1642982
	Number, street, and room or suite no. If a P.O. box, see instructions.	For IRS use only
	8615 ROSWELL ROAD	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	ATLANTA, GA 30350	

**Check type of return to be filed** (File a separate application for each return):

☒ Form 990   
 ☐ Form 990-EZ   
 ☐ Form 990-T (sec. 401(a) or 408(a) trust)   
 ☐ Form 1041-A   
 ☐ Form 5227   
 ☐ Form 8870  
☐ Form 990-BL   
☐ Form 990-PF   
☐ Form 990-T (trust other than above)   
☐ Form 4720   
☐ Form 6069

**STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

• If the organization does **not** have an office or place of business in the United States, check this box ☐ **X**  
 • If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the **whole** group, check this box ☐. If it is for **part** of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until MAY 17, 2004.  
 5 For calendar year \_\_\_\_\_, or other tax year beginning JUL 1, 2002 and ending JUN 30, 2003.  
 6 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period  
 7 State in detail why you need the extension:  
THE TAXPAYER'S BOOKS AND RECORDS ARE NOT IN PROPER ORDER TO ENSURE AN ACCURATE AND TIMELY FILING AT THIS TIME.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ \_\_\_\_\_  
 b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$ \_\_\_\_\_  
 c **Balance Due.** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ \_\_\_\_\_ N/A

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature Barbara L. Lynn Title CPA Date 2/9/04

**Notice to Applicant - To Be Completed by the IRS**

☒ We **have** approved this application. Please attach this form to the organization's return.  
☐ We **have not** approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.  
☐ We **have not** approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.  
☐ We **cannot consider** this application because it was filed after the due date of the return for which an extension was requested.  
☐ Other \_\_\_\_\_

**EXTENSION APPROVED**

FEB 22 2004

LINDA WEISKOPF, FIELD DIRECTOR,  
SUBMISSION PROCESSING, OGDEN

Director

By

Date

**Alternate Mailing Address** - Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Type or print.  223832 05-22-02	Name
	FRANK & COMPANY, PC
	Number and street (include suite, room, or apt. no.) Or a P.O. box number
	1360 BEVERLY ROAD, SUITE 300
	City or town, province or state, and country (including postal or ZIP code)
	MCLEAN, VA 22101

# Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

**Note:** Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

## **Part I** Automatic 3-Month Extension of Time - Only submit original (no copies needed)

**Note:** Form 990-T corporations requesting an automatic 6-month extension - check this box and complete Part I only ☐

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

Type or print	Name of Exempt Organization	Employer identification number
	CHILDREN'S WISH FOUNDATION INTERNATIONAL	56-1642982
	Number, street, and room or suite no. If a P.O. box, see instructions. 8615 ROSWELL ROAD	
File by the due date for filing your return See instructions	City, town or post office, state, and ZIP code. For a foreign address, see instructions. ATLANTA, GA 30350	

Check type of return to be filed (file a separate application for each return):

- |  |   |                                    |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation)                 | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF         | <input type="checkbox"/> Form 1041-A                              | <input type="checkbox"/> Form 8870 |

- If the organization does **not** have an office or place of business in the United States, check this box ☐
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the **whole** group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover.

- 1 I request an automatic 3-month (6-month, for **990-T corporation**) extension of time until FEBRUARY 15, 2005 to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☐ calendar year \_\_\_\_\_ or
- ☒ tax year beginning JUL 1, 2003, and ending JUN 30, 2004.

- 2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

- 3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ \_\_\_\_\_

- b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ \_\_\_\_\_

- c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ N/A

## Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature ► Majorie Miller Title ► CPA Date ► 11/15/04

LHA For Paperwork Reduction Act Notice, see instruction Form **8868** (12-2000)